

# REQUEST/RECOMMENDATION COMPARISON SUMMARY

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

Time: 11:49:59

Biennium: 2015-2017

Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
By Major Program								
Tax Department	24,818,186	29,562,749	(760,643)	(2.6%)	28,802,106	2,742,967	9.3%	32,305,716
Homestead Tax Credit	7,846,945	20,000,000	2,000,000	10.0%	22,000,000	10,000,000	50.0%	30,000,000
Disabled Veteran Credit	4,903,732	7,678,000	767,000	10.0%	8,445,000	767,000	10.0%	8,445,000
Total Major Programs	37,568,863	57,240,749	2,006,357	3.5%	59,247,106	13,509,967	23.6%	70,750,716
Salaries and Wages	17,610,689	20,177,488	1,235,713	6.1%	21,413,201	3,863,871	19.1%	24,041,359
Accrued Leave Payments	0	624,818	(624,818)	(100.0%)	0	0	0.0%	0
Operating Expenses	7,200,333	8,744,443	(1,371,538)	(15.7%)	7,372,905	(496,086)	(5.7%)	8,248,357
Capital Assets	7,164	16,000	0	0.0%	16,000	0	0.0%	16,000
Homestead Tax Credit	7,846,945	20,000,000	2,000,000	10.0%	22,000,000	10,000,000	50.0%	30,000,000
Disabled Veteran Credit	4,903,732	7,678,000	767,000	10.0%	8,445,000	767,000	10.0%	8,445,000
Total Line Items	37,568,863	57,240,749	2,006,357	3.5%	59,247,106	13,509,967	23.6%	70,750,716
By Funding Source								
General Fund	37,552,023	57,115,749	2,006,357	3.5%	59,122,106	13,509,967	23.7%	70,625,716
Federal Funds	16,840	125,000	0	0.0%	125,000	0	0.0%	125,000
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total Funding Source	37,568,863	57,240,749	2,006,357	3.5%	59,247,106	13,509,967	23.6%	70,750,716
Total FTE	133.00	134.00	0.00	0.0%	134.00	4.00	3.0%	138.00

**REQUEST/RECOMMENDATION COMPARISON DETAIL**

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Biennium: 2015-2017

Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Salaries and Wages								
Salaries - Permanent	12,604,089	13,863,619	1,131,876	8.2%	14,995,495	1,461,492	10.5%	15,325,111
Health Increase	0	0	0	0.0%	0	595,860	100.0%	595,860
Retirement Increase	0	0	0	0.0%	0	114,940	100.0%	114,940
Salary Budget Adjustment	0	0	0	0.0%	0	214,339	100.0%	214,339
Salaries - Other	0	0	0	0.0%	0	97,000	100.0%	97,000
Temporary Salaries	245,206	208,600	(2,775)	(1.3%)	205,825	(2,775)	(1.3%)	205,825
Overtime	17,709	59,923	(59,923)	(100.0%)	0	(59,923)	(100.0%)	0
Fringe Benefits	4,743,685	6,045,346	166,535	2.8%	6,211,881	327,750	5.4%	6,373,096
Salary Increase	0	0	0	0.0%	0	931,399	100.0%	931,399
Benefit Increase	0	0	0	0.0%	0	183,789	100.0%	183,789
Total	17,610,689	20,177,488	1,235,713	6.1%	21,413,201	3,863,871	19.1%	24,041,359
Salaries and Wages								
General Fund	17,610,689	20,177,488	1,235,713	6.1%	21,413,201	3,863,871	19.1%	24,041,359
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	17,610,689	20,177,488	1,235,713	6.1%	21,413,201	3,863,871	19.1%	24,041,359
Accrued Leave Payments								
Salaries - Permanent	0	624,818	(624,818)	(100.0%)	0	(624,818)	(100.0%)	0
Total	0	624,818	(624,818)	(100.0%)	0	(624,818)	(100.0%)	0
Accrued Leave Payments								
General Fund	0	624,818	(624,818)	(100.0%)	0	(624,818)	(100.0%)	0
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
Total	0	624,818	(624,818)	(100.0%)	0	(624,818)	(100.0%)	0
Operating Expenses								
Travel	312,605	408,000	0	0.0%	408,000	7,800	1.9%	415,800
Supplies - IT Software	86,302	165,130	5,000	3.0%	170,130	6,200	3.8%	171,330
Supply/Material-Professional	87,287	117,067	4,532	3.9%	121,599	4,532	3.9%	121,599
Miscellaneous Supplies	2,918	32,000	0	0.0%	32,000	0	0.0%	32,000
Office Supplies	67,830	89,076	5,000	5.6%	94,076	6,600	7.4%	95,676
Postage	834,142	970,961	0	0.0%	970,961	199,315	20.5%	1,170,276
Printing	151,568	189,805	21,633	11.4%	211,438	21,633	11.4%	211,438
IT Equip Under \$5,000	82,853	161,451	(102,717)	(63.6%)	58,734	(95,917)	(59.4%)	65,534
Other Equip Under \$5,000	20,104	4,000	0	0.0%	4,000	0	0.0%	4,000
Office Equip & Furn Supplies	224,692	160,260	(12,942)	(8.1%)	147,318	13,058	8.1%	173,318

**REQUEST/RECOMMENDATION COMPARISON DETAIL**

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

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Biennium: 2015-2017

Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
Insurance	14,990	7,981	778	9.7%	8,759	778	9.7%	8,759
Rentals/Leases-Equip & Other	59,886	56,629	1,920	3.4%	58,549	1,920	3.4%	58,549
Rentals/Leases - Bldg/Land	100,967	112,872	7,608	6.7%	120,480	7,608	6.7%	120,480
Repairs	179,901	105,411	9,488	9.0%	114,899	9,488	9.0%	114,899
IT - Data Processing	863,012	1,008,000	71,669	7.1%	1,079,669	86,569	8.6%	1,094,569
IT - Communications	189,880	191,775	0	0.0%	191,775	4,468	2.3%	196,243
IT Contractual Svcs and Rprs	3,235,336	4,145,990	(934,790)	(22.5%)	3,211,200	(734,790)	(17.7%)	3,411,200
Professional Development	156,914	186,562	4,030	2.2%	190,592	4,030	2.2%	190,592
Operating Fees and Services	110,934	178,726	0	0.0%	178,726	0	0.0%	178,726
Fees - Professional Services	418,212	452,747	(452,747)	(100.0%)	0	(39,378)	(8.7%)	413,369
<b>Total</b>	<b>7,200,333</b>	<b>8,744,443</b>	<b>(1,371,538)</b>	<b>(15.7%)</b>	<b>7,372,905</b>	<b>(496,086)</b>	<b>(5.7%)</b>	<b>8,248,357</b>
<b>Operating Expenses</b>								
General Fund	7,183,493	8,619,443	(1,371,538)	(15.9%)	7,247,905	(496,086)	(5.8%)	8,123,357
Federal Funds	16,840	125,000	0	0.0%	125,000	0	0.0%	125,000
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>7,200,333</b>	<b>8,744,443</b>	<b>(1,371,538)</b>	<b>(15.7%)</b>	<b>7,372,905</b>	<b>(496,086)</b>	<b>(5.7%)</b>	<b>8,248,357</b>
<b>Capital Assets</b>								
Equipment Over \$5000	7,164	0	0	0.0%	0	0	0.0%	0
IT Equip/Sftware Over \$5000	0	16,000	0	0.0%	16,000	0	0.0%	16,000
<b>Total</b>	<b>7,164</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>
<b>Capital Assets</b>								
General Fund	7,164	16,000	0	0.0%	16,000	0	0.0%	16,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>7,164</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>
<b>Homestead Tax Credit</b>								
Grants, Benefits & Claims	7,846,945	20,000,000	2,000,000	10.0%	22,000,000	10,000,000	50.0%	30,000,000
<b>Total</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>
<b>Homestead Tax Credit</b>								
General Fund	7,846,945	20,000,000	2,000,000	10.0%	22,000,000	10,000,000	50.0%	30,000,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>

# REQUEST/RECOMMENDATION COMPARISON DETAIL

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

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Biennium: 2015-2017

Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Disabled Veteran Credit</b>								
Grants, Benefits & Claims	4,903,732	7,678,000	767,000	10.0%	8,445,000	767,000	10.0%	8,445,000
<b>Total</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>Disabled Veteran Credit</b>								
General Fund	4,903,732	7,678,000	767,000	10.0%	8,445,000	767,000	10.0%	8,445,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>Total Expenditures</b>	<b>37,568,863</b>	<b>57,240,749</b>	<b>2,006,357</b>	<b>3.5%</b>	<b>59,247,106</b>	<b>13,509,967</b>	<b>23.6%</b>	<b>70,750,716</b>
<b>Funding Sources</b>								
<b>General Fund</b>								
<b>Total</b>	<b>37,552,023</b>	<b>57,115,749</b>	<b>2,006,357</b>	<b>3.5%</b>	<b>59,122,106</b>	<b>13,509,967</b>	<b>23.7%</b>	<b>70,625,716</b>
<b>Federal Funds</b>								
Motor Fuel Tax Grant	16,840	125,000	0	0.0%	125,000	0	0.0%	125,000
<b>Total</b>	<b>16,840</b>	<b>125,000</b>	<b>0</b>	<b>0.0%</b>	<b>125,000</b>	<b>0</b>	<b>0.0%</b>	<b>125,000</b>
<b>Total Funding Sources</b>	<b>37,568,863</b>	<b>57,240,749</b>	<b>2,006,357</b>	<b>3.5%</b>	<b>59,247,106</b>	<b>13,509,967</b>	<b>23.6%</b>	<b>70,750,716</b>
<b>FTE Employees</b>	<b>133.00</b>	<b>134.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>134.00</b>	<b>4.00</b>	<b>3.0%</b>	<b>138.00</b>

**CHANGE PACKAGE SUMMARY**

127 Office of State Tax Commissioner

Biennium: 2015-2017

Bill#: SB2006

Date: 12/23/2014

Time: 11:49:59

Description	FTE	General Fund	Federal Funds	Special Funds	Total Funds
<b><u>Base Budget Changes</u></b>					
<b>One Time Budget Changes</b>					
A-E 1 Remove one-time funding for Taxpayer Access Poin	0.00	(1,000,000)	0	0	(1,000,000)
A-E 4 Remove NDSU grant	0.00	(22,609)	0	0	(22,609)
<b>Total One Time Budget Changes</b>	<b>0.00</b>	<b>(1,022,609)</b>	<b>0</b>	<b>0</b>	<b>(1,022,609)</b>
<b>Ongoing Budget Changes</b>					
A-A 23 Base Level inflation increases and decreases	0.00	(348,929)	0	0	(348,929)
A-A 3 Reinstate capital assets - IT Equipment over \$5,	0.00	16,000	0	0	16,000
A-A 7 Homestead Tax Credit following current program c	0.00	2,000,000	0	0	2,000,000
A-A 8 Disabled Veteran Credit projected increase	0.00	767,000	0	0	767,000
A-F 2 Remove capital assets	0.00	(16,000)	0	0	(16,000)
R-A 1 New FTEs to meet critical needs	4.00	553,599	0	0	553,599
R-A 100 Executive compensation adjustment package	0.00	214,339	0	0	214,339
R-A 2 Multistate and Nexus	0.00	413,369	0	0	413,369
R-A 3 GenTax support	0.00	200,000	0	0	200,000
R-A 4 Increase temp salary and postage	0.00	296,315	0	0	296,315
Base Payroll Change	0.00	610,895	0	0	610,895
Compensation Changes	0.00	1,825,988	0	0	1,825,988
<b>Total Ongoing Budget Changes</b>	<b>4.00</b>	<b>6,532,576</b>	<b>0</b>	<b>0</b>	<b>6,532,576</b>
<b>Total Base Budget Changes</b>	<b>4.00</b>	<b>5,509,967</b>	<b>0</b>	<b>0</b>	<b>5,509,967</b>

# RECOMMENDATION DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

Time: 11:49:59

Biennium: 2015-2017

Program: Tax Department			Reporting Level: 00-127-150-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Salaries and Wages</b>								
Salaries - Permanent	12,604,089	13,863,619	1,131,876	8.2%	14,995,495	1,461,492	10.5%	15,325,111
Health Increase	0	0	0	0.0%	0	595,860	100.0%	595,860
Retirement Increase	0	0	0	0.0%	0	114,940	100.0%	114,940
Salary Budget Adjustment	0	0	0	0.0%	0	214,339	100.0%	214,339
Salaries - Other	0	0	0	0.0%	0	97,000	100.0%	97,000
Temporary Salaries	245,206	208,600	(2,775)	(1.3%)	205,825	(2,775)	(1.3%)	205,825
Overtime	17,709	59,923	(59,923)	(100.0%)	0	(59,923)	(100.0%)	0
Fringe Benefits	4,743,685	6,045,346	166,535	2.8%	6,211,881	327,750	5.4%	6,373,096
Salary Increase	0	0	0	0.0%	0	931,399	100.0%	931,399
Benefit Increase	0	0	0	0.0%	0	183,789	100.0%	183,789
<b>Total</b>	<b>17,610,689</b>	<b>20,177,488</b>	<b>1,235,713</b>	<b>6.1%</b>	<b>21,413,201</b>	<b>3,863,871</b>	<b>19.1%</b>	<b>24,041,359</b>
<b>Salaries and Wages</b>								
General Fund	17,610,689	20,177,488	1,235,713	6.1%	21,413,201	3,863,871	19.1%	24,041,359
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>17,610,689</b>	<b>20,177,488</b>	<b>1,235,713</b>	<b>6.1%</b>	<b>21,413,201</b>	<b>3,863,871</b>	<b>19.1%</b>	<b>24,041,359</b>
<b>Accrued Leave Payments</b>								
Salaries - Permanent	0	624,818	(624,818)	(100.0%)	0	(624,818)	(100.0%)	0
<b>Total</b>	<b>0</b>	<b>624,818</b>	<b>(624,818)</b>	<b>(100.0%)</b>	<b>0</b>	<b>(624,818)</b>	<b>(100.0%)</b>	<b>0</b>
<b>Accrued Leave Payments</b>								
General Fund	0	624,818	(624,818)	(100.0%)	0	(624,818)	(100.0%)	0
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>0</b>	<b>624,818</b>	<b>(624,818)</b>	<b>(100.0%)</b>	<b>0</b>	<b>(624,818)</b>	<b>(100.0%)</b>	<b>0</b>
<b>Operating Expenses</b>								
Travel	312,605	408,000	0	0.0%	408,000	7,800	1.9%	415,800
Supplies - IT Software	86,302	165,130	5,000	3.0%	170,130	6,200	3.8%	171,330
Supply/Material-Professional	87,287	117,067	4,532	3.9%	121,599	4,532	3.9%	121,599
Miscellaneous Supplies	2,918	32,000	0	0.0%	32,000	0	0.0%	32,000
Office Supplies	67,830	89,076	5,000	5.6%	94,076	6,600	7.4%	95,676
Postage	834,142	970,961	0	0.0%	970,961	199,315	20.5%	1,170,276
Printing	151,568	189,805	21,633	11.4%	211,438	21,633	11.4%	211,438
IT Equip Under \$5,000	82,853	161,451	(102,717)	(63.6%)	58,734	(95,917)	(59.4%)	65,534
Other Equip Under \$5,000	20,104	4,000	0	0.0%	4,000	0	0.0%	4,000

## RECOMMENDATION DETAIL BY PROGRAM

127 Office of State Tax Commissioner

**Biennium: 2015-2017**

**Bill#: SB2006**

**Date:** 12/23/2014

Time: 11:49:59

Program: Tax Department			Reporting Level: 00-127-150-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
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Office Equip & Furn Supplies	224,692	160,260	(12,942)	(8.1%)	147,318	13,058	8.1%	173,318
Insurance	14,990	7,981	778	9.7%	8,759	778	9.7%	8,759
Rentals/Leases-Equip & Other	59,886	56,629	1,920	3.4%	58,549	1,920	3.4%	58,549
Rentals/Leases - Bldg/Land	100,967	112,872	7,608	6.7%	120,480	7,608	6.7%	120,480
Repairs	179,901	105,411	9,488	9.0%	114,899	9,488	9.0%	114,899
IT - Data Processing	863,012	1,008,000	71,669	7.1%	1,079,669	86,569	8.6%	1,094,569
IT - Communications	189,880	191,775	0	0.0%	191,775	4,468	2.3%	196,243
IT Contractual Svcs and Rprs	3,235,336	4,145,990	(934,790)	(22.5%)	3,211,200	(734,790)	(17.7%)	3,411,200
Professional Development	156,914	186,562	4,030	2.2%	190,592	4,030	2.2%	190,592
Operating Fees and Services	110,934	178,726	0	0.0%	178,726	0	0.0%	178,726
Fees - Professional Services	418,212	452,747	(452,747)	(100.0%)	0	(39,378)	(8.7%)	413,369
<b>Total</b>	<b>7,200,333</b>	<b>8,744,443</b>	<b>(1,371,538)</b>	<b>(15.7%)</b>	<b>7,372,905</b>	<b>(496,086)</b>	<b>(5.7%)</b>	<b>8,248,357</b>

## Operating Expenses

General Fund	7,183,493	8,619,443	(1,371,538)	(15.9%)	7,247,905	(496,086)	(5.8%)	8,123,357
Federal Funds	16,840	125,000	0	0.0%	125,000	0	0.0%	125,000
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>7,200,333</b>	<b>8,744,443</b>	<b>(1,371,538)</b>	<b>(15.7%)</b>	<b>7,372,905</b>	<b>(496,086)</b>	<b>(5.7%)</b>	<b>8,248,357</b>

## Capital Assets

Equipment Over \$5000	7,164	0	0	0.0%	0	0	0.0%	0
IT Equip/Sftware Over \$5000	0	16,000	0	0.0%	16,000	0	0.0%	16,000
<b>Total</b>	<b>7,164</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>

## Capital Assets

General Fund	7,164	16,000	0	0.0%	16,000	0	0.0%	16,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>7,164</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>	<b>16,000</b>

## Total Expenditures

<b>Total Expenditures</b>	<b>24,818,186</b>	<b>29,562,749</b>	<b>(760,643)</b>	<b>(2.6%)</b>	<b>28,802,106</b>	<b>2,742,967</b>	<b>9.3%</b>	<b>32,305,716</b>
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## Funding Sources

## General Fund

<b>Total</b>	<b>24,801,346</b>	<b>29,437,749</b>	<b>(760,643)</b>	<b>(2.6%)</b>	<b>28,677,106</b>	<b>2,742,967</b>	<b>9.3%</b>	<b>32,180,716</b>
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## Federal Funds

# RECOMMENDATION DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

Time: 11:49:59

Biennium: 2015-2017

Program: Tax Department			Reporting Level: 00-127-150-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
G068 Motor Fuel Tax Grant	16,840	125,000	0	0.0%	125,000	0	0.0%	125,000
<b>Total</b>	<b>16,840</b>	<b>125,000</b>	<b>0</b>	<b>0.0%</b>	<b>125,000</b>	<b>0</b>	<b>0.0%</b>	<b>125,000</b>
<b>Total Funding Sources</b>	<b>24,818,186</b>	<b>29,562,749</b>	<b>(760,643)</b>	<b>(2.6%)</b>	<b>28,802,106</b>	<b>2,742,967</b>	<b>9.3%</b>	<b>32,305,716</b>
<b>FTE Employees</b>	<b>133.00</b>	<b>134.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>134.00</b>	<b>4.00</b>	<b>3.0%</b>	<b>138.00</b>

# RECOMMENDATION DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

Time: 11:49:59

Biennium: 2015-2017

Program: Homestead Tax Credit			Reporting Level: 00-127-801-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Homestead Tax Credit</b>								
Grants, Benefits & Claims	7,846,945	20,000,000	2,000,000	10.0%	22,000,000	10,000,000	50.0%	30,000,000
<b>Total</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>
<b>Homestead Tax Credit</b>								
General Fund	7,846,945	20,000,000	2,000,000	10.0%	22,000,000	10,000,000	50.0%	30,000,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>
<b>Total Expenditures</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>
<b>Funding Sources</b>								
<b>General Fund</b>								
<b>Total</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>
<b>Total Funding Sources</b>	<b>7,846,945</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>10.0%</b>	<b>22,000,000</b>	<b>10,000,000</b>	<b>50.0%</b>	<b>30,000,000</b>
<b>FTE Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>

# RECOMMENDATION DETAIL BY PROGRAM

127 Office of State Tax Commissioner

Bill#: SB2006

Date: 12/23/2014

Time: 11:49:59

Biennium: 2015-2017

Program: Disabled Veteran Credit			Reporting Level: 00-127-802-00-00-00-00000000					
Description	Expenditures Prev Biennium 2011-2013	Present Budget 2013-2015	2015-2017 Requested		Requested Budget 2015-2017	2015-2017 Recommended		Executive Recommendation 2015-2017
			Incr(Decr)	% Chg		Incr(Decr)	% Chg	
<b>Disabled Veteran Credit</b>								
Grants, Benefits & Claims	4,903,732	7,678,000	767,000	10.0%	8,445,000	767,000	10.0%	8,445,000
<b>Total</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>Disabled Veteran Credit</b>								
General Fund	4,903,732	7,678,000	767,000	10.0%	8,445,000	767,000	10.0%	8,445,000
Federal Funds	0	0	0	0.0%	0	0	0.0%	0
Special Funds	0	0	0	0.0%	0	0	0.0%	0
<b>Total</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>Total Expenditures</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>Funding Sources</b>								
<b>General Fund</b>								
<b>Total</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>Total Funding Sources</b>	<b>4,903,732</b>	<b>7,678,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>	<b>767,000</b>	<b>10.0%</b>	<b>8,445,000</b>
<b>FTE Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>